



chair **John Chiang**
member **Jerome E. Horton**
member **Ana J. Matosantos**

State of California
Franchise Tax Board

02.04.11

Kimberley Reeder
Morgan, Lewis & Bockius LLP
2 Palo Alto Square
3000 El Camino Real, Ste 700
Palo Alto, CA 94306

Dear Ms, Reeder,

We received your letter dated December 2, 2010, regarding Taxpayers' Bill of Rights Hearing comments. Because the issue addressed in your letter is the subject of a lawsuit in Superior Court, it is the policy of the Board that I not respond to your letter. A copy of your letter was provided to the members of the Franchise Tax Board.

Sincerely,

Steve Sims, EA
Taxpayers' Rights Advocate

cc: Hon. John Chiang, Chair
Hon. Jerome E. Horton, Member
Hon. Ana J. Matosantos, Member